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U.S. TAX DISCHARGE PROTOCOL

This technical paper examines the legal framework to discharge U.S. federal tax liabilities as obligations of the United States Treasury. We outline the methodology for discharging tax liabilities through a specific indorsement process based on the transition of the U.S. monetary system in 1933 and current federal statutes. The core of this protocol involves the use of an **International Grantor Trust (IGT)** to negotiate tax instruments, providing a robust legal barrier that shifts liability from the individual "living soul" to the national public credit system.

The Historical Basis: House Joint Resolution 192 (1933)

On June 5, 1933, the United States Congress enacted **House Joint Resolution 192 (HJR 192)** to "assure uniform value to the coins and currencies of the United States". This resolution was a pivotal shift in American monetary policy:

- **Suspension of the Gold Standard:** HJR 192 abrogated the "gold clause" in all public and private contracts, making it against public policy to require payment in gold.
- **"Payment" vs. "Discharge":** Since "money of substance" (gold/silver) was removed from general circulation, debts could no longer be "paid" in the classical sense (exchanging value for value). Instead, debts are "discharged" using **Federal Reserve Notes**, which are themselves debt instruments—legal tender for all debts, public and private.
- **Public Policy of Remedy:** Because the government confiscated the substance (gold) used for payment, it provided a legal remedy: the "public national credit system". In this system, the government assumes the role of the debtor for the national debt, and the citizens' "credit" (backed by their future labor and assets) acts as collateral.

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Legal Framework for Tax Discharge

The protocol for discharging a tax bill relies on the intersection of the **U.S. Code** and the **Uniform Commercial Code (UCC)**.

1. 18 U.S. Code § 8: Defining Federal Obligations

Federal law defines "obligation or other security of the United States" to include all bonds, certificates of indebtedness, Federal Reserve notes, and crucially, **"bills, checks, or drafts for money, drawn by or upon authorized officers of the United States"**. Under this definition, an IRS tax bill—issued by an authorized officer—is technically an obligation of the United States itself.

2. UCC § 3-311: Accord and Satisfaction

This section allows for the discharge of a claim when an instrument is tendered in good faith as full satisfaction of a claim, provided the claim is unliquidated or subject to a bona fide dispute. By indorsing the bill and returning it to the Treasury, the taxpayer is negotiating the instrument back to the party entitled to enforce it.

3. IRM 3.8.45.5.10.1: The Procedural "Key"

The **Internal Revenue Manual (IRM)** provides the specific internal instruction for IRS employees. It states that if a **Bill of Exchange** (or a tax bill treated as one) is received from a taxpayer authorizing the "campus" to settle their account through **Fedwire**, the documents must be sent to the **Department of the Treasury Office of Executive Secretary**.

The International Grantor Trust (IGT) Framework

The most robust application of this protocol involves the intervention of an **International Grantor Trust**. This structure creates a formal separation between the diverse legal roles involved in the transaction:

- **The Grantor:** The U.S. resident citizen who provides the private credit that backs the "Ens Legis" (the corporate legal name).

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- **The Trust:** An international legal entity established by the Grantor to manage the "Ens Legis" and its associated public obligations.
- **The Beneficiary:** The "living soul" who provides the signature energy and receives the benefit of the discharge and is shielded from the public liability.

By using an IGT, the tax bill is no longer treated as a personal debt of the individual; it becomes a negotiable instrument managed by a fiduciary entity on behalf of a creditor.

Advantages of Trust-Led Submission

Submitting an indorsement via a Trust carries significantly more weight than a direct taxpayer submission for several technical reasons:

1. **Fiduciary Buffer:** The Trust establishes a "Notice of Fiduciary Relationship," informing the IRS that the Trust has assumed responsibility for the settlement of the account of the "Sole Proprietor".
2. **Commercial Standing:** The transaction is governed by the **Uniform Commercial Code (UCC)** rather than standard administrative tax code. Under **UCC § 3-311**, the indorsement serves as an "Accord and Satisfaction," negotiating the instrument back to the party entitled to enforce it (the Treasury).
3. **Documentary Evidence:** Per **31 U.S. Code § 1501**, the Trust provides the formal documentary evidence required to record the amount as a government obligation.
4. **Jurisdictional Separation:** An International Trust operates from a sovereign or foreign standing, forcing the Treasury to adhere strictly to the manual instructions regarding the settlement of "foreign" or "special" instruments .

Procedural Execution: The Indorsement Protocol

To turn a taxpayer's liability into a Treasury liability, the Trust follows these specific steps:

- **Qualified Indorsement:** Upon receiving a tax bill, the Trust physically indorses the face of the original instrument with the language: **"without recourse, pay to the order of: U.S. Treasury"**.

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- **Authorization for Settle-off:** The Trust prepares a cover letter referencing **IRM 3.8.45.5.10.1**, which provides the specific internal instruction for the "campus" to settle taxpayer accounts through **Fedwire** when a Bill of Exchange is received .
- **Registered Mail Protocol:** Because the parcel contains original negotiable instruments, the Trust **must** send the package via **Registered Mail** to the Department of the Treasury Office of Executive Secretary in Washington, DC.

Conclusion

This methodology is not an "avoidance" of tax, but a **discharge of an obligation** through the proper administrative channels established by the government's own laws and manuals.

The **Tax Discharge Protocol** correctly identifies that tax liabilities are not "debts" to be paid by the citizen, but "obligations" to be discharged by the Treasury using the citizen's own credit. By utilizing an **International Grantor Trust**, the living soul as a creditor can command a lawful and technically robust path to account resolution through the government's own administrative channels.

Every U.S. citizen should be able to utilize this protocol because, under the current debt-based monetary system established by HJR 192, the private citizen provides the credit that backs the national currency. Therefore, the citizen has a right to use that same credit to discharge "public" debts (like taxes) through the Treasury, which acts as the ultimate responsible party for all national obligations.

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